Exhibit M

Division: Pharmaceutical Report: Average Selling Price

Bayer Pharmaceuticals - Quarter 2001/02

Average Sales Price Quarterly Report

1 of 2

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NDC	Product Code	Product Name	AWP	Average Sales Price
00026-2521-06	252 110	PRAZIQUANTEL	11.90166	9.711369
00026-2613-01	261 320	DOME-PASTE BANDAGE 3"	15.1000	12.243365
00026-2614-01	261440	DOME-PASTE BANDAGE 4"	16.54000	13,445070
00026-2855-48	285.530	NIMODIPINE	6.99970	5.550694
00026-2855-70	285:540	NIMODIPINE CAPS UNIT DOSE PKG/30	7.32400	5.852133
00026-2861-51	286110	ACARBOSE TABLET 50MG BOTTLE OF 100	0.51550	0.439192
00026-2861-48	286 120	ACARBOSE TABLET 50MG UD BOTTLE OF 1		0.448962
00026-2862-51	286210	ACARBOSE TABLET 100MG BOTTLE OF 100	0.74120	0.552475
00026-2863-51	286310	PRECOSE 25MG	0. 57550	0.433773
00026-2883-51	288310	BAYCOL ,2MG TABLETS	1.54630	1.207532
00026-2883-86	288350	BAYCOL .2MG BTL. 90	1.62244	- 1.133151
00026-2884-51	288410	BAYCOL .3MG TABLETS	1.42250	1.470879
00026-2884-86	288450	BAYCOL 3MG BTL 90	1.62244	1.137914
O0026-2885-51	288510	BAYCOL 4MG BTL. 100	1.62250	1.351661
00026-2885-69	288540	BAYCOL .4MG BTL. 30	1.62300	1.160876
00026-2885-86	288550	BAYCOL .4MG BTL. 90	1.42244	1.152853
00026-2885-*9	288599	BAYCOL 4MG DRUM		0.593236
00026-2886-69	288640	BAYCOL .8MG BTL. 30	2.41933	1.731919
00026-2886-86	288650	BAYCOL ,8MG BTL, 90	2.41922	1.656794
00026-3091-61	309110	CLOTRIMAZOLE CREAM 1%-15GM	0.74400	0.524791
00026-3091-59	309126	CLOTRIMAZOLE CREAM 1%-30GM	0.64900	0.527601
00026-3091-67	309186	CLOTRIMAZOLE CREAM 90G(2X45G) TUBES	0.36433	0.272386
00026-8151-20	815140	DACARBAZINE 200MG 20ML VIAL	27.7266	0.108105
00026-8161-15	816130	MITHRACIN 2500 Size 10	98.73400	0.045324
00026-8196-36	819520	APROTININ INJECTION	2.27858	1.756227
00026-8197-63	819530	APROTININ INJECTION	2.27859	1.772422
00026-8511-06	851140	CIPRO CYCTITIS PACK	2.97500	2.264977
00026-8512-51	851210	CIPROFLOXACIN HCL 250MG BOTTLE/100	3.99120	3.091273
00026-8512-48	851220	CIPROFLOXACIN HCL 250MG 100'S UD	4.13420	2.985979
00026-8513-51	851310	CIPROFLOXACIN HCL 500MG BOTTLE/100	4.47180	3.064391
00026-8513-48	851320	CIPROFLOXACIN HCL 500MG 100'S UD	4.82140	
00026-8514-48	8514 20	CIPROFLOXACIN HCL 750MG 100'S UD	4.8274	

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